

Management Report

North Riverside Public Library District
For the period ended July 31, 2025



Prepared on
August 13, 2025

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Profit and Loss

July 2025

| | Total |
|--|------------------|
| INCOME | |
| 6903-01 Fines & Fees | 76.04 |
| 6904-01 Donations | 25.91 |
| Interest | |
| 6906-01 Interest | 1,987.34 |
| Total Interest | 1,987.34 |
| Total Income | 2,089.29 |
| GROSS PROFIT | |
| 2,089.29 | |
| EXPENSES | |
| 8360-01 Grants | 3,487.35 |
| Advertising & Marketing | |
| 8365-01 Library Promotion | 59.54 |
| 8399-01 ILL Loss/Damage | 72.51 |
| 8404-01 Staff Recognition | 138.94 |
| 8410-01 Printing | 3,429.64 |
| Total Advertising & Marketing | 3,700.63 |
| Bank Charges & Fees | |
| 8396-01 Bank Charges & Fees | 1,908.60 |
| Total Bank Charges & Fees | 1,908.60 |
| Benefits | |
| 7600-05 Health Insurance | 3,311.57 |
| 7650-09 IMRF | 2,676.57 |
| 7660-06 Unemployment Insurance | -1,125.88 |
| 7670-01 Taxes-Fica Expense | 5,716.41 |
| Total Benefits | 10,578.67 |
| Building Expense | |
| 8306-07 Building Supplies & Maintenance | 496.81 |
| 8308-07 Service Contracts | 5,323.94 |
| 8330-01 Casual Labor | 200.00 |
| 8335-07 Building Repairs | 45.00 |
| Total Building Expense | 6,065.75 |
| Computers/Technology | |
| 8171-01 Tech Service | 5,169.57 |
| 8175-01 SWAN | 5,502.25 |
| 8180-01 Software | 129.73 |
| 8190-01 Website | 164.98 |
| Total Computers/Technology | 10,966.53 |
| Legal & Professional Services | |
| 8400-01 Accounting | 971.00 |
| 8402-01 Legal Fees | 7,500.00 |

| | Total |
|---|--------------------|
| 8430-01 Payroll Expenses | 1,262.50 |
| 8435-01 Background Checks | 19.00 |
| Total Legal & Professional Services | 9,752.50 |
| Library Materials | |
| 8090-01 Adult A/V | 623.95 |
| 8091-01 Children's A/V | 922.72 |
| 8096-01 Teen A/V | 121.86 |
| 8105-01 Adult Fiction/Non-Fiction | 1,770.96 |
| 8106-01 Children Fiction / Non-Fiction | 996.60 |
| 8107-01 Teen Fiction/Non-Fiction | 449.24 |
| 8120-01 Newspapers | 285.84 |
| 8130-01 Internet Databases | 249.98 |
| 8140-01 Periodicals | 39.00 |
| Total Library Materials | 5,460.15 |
| Office Supplies & Software | |
| 8202-01 Office Supplies | 1,136.02 |
| Total Office Supplies & Software | 1,136.02 |
| Programs & Strategic Initiatives | |
| 8150-01 Children's Programs | 1,179.93 |
| 8153-01 Teen Programs | 356.15 |
| 8154-01 Makerspaces/library of things | 843.25 |
| 8155-01 Adult Programs | 107.84 |
| Total Programs & Strategic Initiatives | 2,487.17 |
| Salaries | |
| 7504-01 Circulation | 14,181.72 |
| 7505-01 Adult Services | 8,477.33 |
| 7506-01 Youth Services | 11,596.66 |
| 7507-01 Pages | 0.00 |
| 7508-01 Administration | 40,908.42 |
| 7509-01 Facilities | 0.00 |
| Total Salaries | 75,164.13 |
| Travel & Training | |
| 7700-01 Educational Training Trustees | 270.75 |
| 7800-01 Educational Staff Training | 0.00 |
| 8355-01 Memberships | 435.00 |
| Total Travel & Training | 705.75 |
| Utilities | |
| 8301-07 Internet/Phone | 1,504.64 |
| 8302-07 Electricity | 2,877.68 |
| 8303-07 Gas | 421.54 |
| Total Utilities | 4,803.86 |
| Total Expenses | 136,217.11 |
| NET OPERATING INCOME | -134,127.82 |

| | Total |
|--|-----------------------|
| OTHER EXPENSES | |
| Other Miscellaneous Expense | |
| 8395-01 Miscellaneous Expense | -825.14 |
| 8490-01 Athene Program Expenses | 3,960.91 |
| Total Other Miscellaneous Expense | 3,135.77 |
| Total Other Expenses | 3,135.77 |
| NET OTHER INCOME | -3,135.77 |
| NET INCOME | \$ -137,263.59 |

Balance Sheet

As of July 31, 2025

| | Total |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1500-01 First American MM (5015) | 223,568.75 |
| 1500-04 Cash-Audit Fund | 6,168.31 |
| 1500-05 Cash-Liability Insurance Fund | -7,169.21 |
| 1500-06 Cash-Unemployment Ins Fund | 202.80 |
| 1500-07 Cash-Building Fund | -348,682.49 |
| 1500-08 Cash-Social Security Fund | -28,739.36 |
| 1500-09 Cash-Pension Fund | -93,301.80 |
| 1500-10 Cash-Debt Service Fund | 0.00 |
| 1500-11 Equipment Fund | 0.00 |
| 1500-12 Cash - IMRF Fund | 0.00 |
| 1500-13 Capital Projects | 283,953.00 |
| Total 1500-01 First American MM (5015) | 36,000.00 |
| 1501-01 First American Checking (5001) | -14,000.40 |
| 1501-02 Athene Special Programs | 11,740.91 |
| Total 1501-01 First American Checking (5001) | -2,259.49 |
| 1509-07 Cash - IPTIP IL Funds | 434,793.46 |
| 1512-02 Kadlec Annuity #71797 | 40,848.99 |
| Total Bank Accounts | 509,382.96 |
| Accounts Receivable | |
| 2000-01 RE Taxes Receivable-Corp | 508,219.23 |
| 2000-04 Taxes Receivable-Audit | 4,133.89 |
| 2000-05 Taxes Receivable-Insurance | 11,185.83 |
| 2000-06 Taxes Receivable-Liab Insur | 2,188.53 |
| 2000-07 Taxes Recievable-Bldg Fund | 40,414.89 |
| 2000-08 Taxes Receivable-SS Fund | 23,344.33 |
| 2000-09 Taxes Receivable-Pension Fund | 0.00 |
| 2000-12 Property Tax Recievable - IMRF | 24,317.00 |
| 2100-01 Accounts Receivable | 0.00 |
| Total Accounts Receivable | 613,803.70 |
| Other Current Assets | |
| 1500-01 Kadlec Annuity | 300,720.37 |
| 1500-02 Kadlect Annuity #19563 | 120,202.23 |
| 1500-03 Kadlec Annuity #37743 | 441,601.79 |
| 2200-01 Due to/from Special Accounts | 0.00 |
| 2200-09 Due to/from Pension Fund | 0.00 |
| 2400-01 Prepaid Expenses | 1,933.04 |
| 2400-05 Prepaid Expenses 05 | 0.00 |

| | Total |
|-----------------------------------|-----------------------|
| 2400-07 Prepaid Expense | 841.78 |
| Total Other Current Assets | 865,299.21 |
| Total Current Assets | 1,988,485.87 |
| TOTAL ASSETS | \$1,988,485.87 |

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

| | |
|--|-----------|
| 4100-01 Accounts Payable | 17,857.18 |
| 4100-02 Accounts Payable UC Fund | 0.00 |
| 4100-05 Accounts Payable Liability Fund | 0.00 |
| 4100-06 Accounts Payable Unemployment Fund | 0.00 |
| 4100-07 Accounts Payable Building Fund | 5,109.66 |
| 4100-09 Accounts Payable Pension Fund | 2,676.57 |

| | |
|-------------------------------|------------------|
| Total Accounts Payable | 25,643.41 |
|-------------------------------|------------------|

Other Current Liabilities

| | |
|--|------------|
| 4002-01 IMRF - Employee Contribution | 2,763.88 |
| 4003-01 Child Support | 0.00 |
| 4200-01 Accrued Wages | 28,715.87 |
| 4220-01 Federal Withholding | 0.00 |
| 4230-01 ICMA Retirement | 1,467.39 |
| 4240-01 State Withholding | 0.00 |
| 4250-01 FICA Withholding | 0.00 |
| 4265-01 Cafeteria Plan | 0.00 |
| 4300-01 Deferred Tax Rev - Corp FD | 508,219.23 |
| 4300-04 Deferred Tax Rev - Audit Fund | 4,133.89 |
| 4300-05 Deferred Tax Rev Liability Fund | 11,185.83 |
| 4300-06 Deferred Tax Rev Unemployment | 2,188.53 |
| 4300-07 Deferred Tax Rev Building Fund | 40,414.89 |
| 4300-08 Deferred Tax Rev SS | 23,344.33 |
| 4300-09 Deferred Tax Rev Pension | 0.00 |
| 4300-12 Deferred Tax Rev - IMRF | 24,317.00 |
| 4470-07 Due to/from Corp - Building fund | 0.00 |

| | |
|--|-------------------|
| Total Other Current Liabilities | 646,750.84 |
|--|-------------------|

| | |
|----------------------------------|-------------------|
| Total Current Liabilities | 672,394.25 |
|----------------------------------|-------------------|

Total Liabilities

| |
|-------------------|
| 672,394.25 |
|-------------------|

Equity

| | |
|---------------------------------------|--------------|
| 3200-00 Retained Earnings | 11,242.00 |
| 5600-01 General Fund Balance | 1,636,626.41 |
| 5600-02 Debt Service Fund Balance | 0.00 |
| 5600-03 Capital Projects Fund Balance | 283,953.00 |
| 5600-04 Audit Fund | 6,168.31 |

| | Total |
|---|-----------------------|
| 5600-05 Public Liability Fund Balance | -7,169.21 |
| 5600-06 Unemployment Insurance Fund Balance | 202.80 |
| 5600-07 Building Fund Balance | -352,950.37 |
| 5600-08 Social Security Fund Balance | -28,739.36 |
| 5600-09 Pension Fund Balance | -95,978.37 |
| Opening Balance Equity | 0.00 |
| Net Income | -137,263.59 |
| Total Equity | 1,316,091.62 |
| TOTAL LIABILITIES AND EQUITY | \$1,988,485.87 |